



In-Parallel Computer Staff Ltd.,
3 Church Street,
Tewkesbury,
Glos GL20 5PA

Tel: (01684) 291133

Fax: (01684) 291144

Email: admin@inparalleluk.com

Website: www.inparalleluk.com

Honorable Robert D Drain
United States Bankruptcy Judge
United States Bankruptcy Court for the Southern District of New York
One Bowling Green
Room 610
New York
New York 10004
USA

3rd April 2007

**Ref: DELPHI CORPORATION CHAPTER 11 ELEVENTH OMNIBUS OBJECTION. REGARDING
IN-PARALLEL COMPUTER STAFF LTD. CLAIM NO. 1606**

Dear Sirs,

We currently have a claim against Delphi no.1606, which you are raising an objection on under the heading "claims subject to modification".

We have already sent, but include again, documentary evidence of the validity of our claim which was raised in pounds sterling (£2,869.35). Our claim was originally objected to because it was denominated in a foreign currency and subsequently modified by Skadden/Delphi to represent \$5,293.31, which we believed was an accepted situation by all parties.

Given that the figure of \$5,293.31 was presented to us by the above, we do not understand why you are objecting to the amount. Please can you advise us why this amount has been modified and reduced to \$5,050.63.

We reiterate our position as having a valid claim which is substantiated by the documentation that we enclose.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Simon Peach". The signature is fluid and cursive, with a large loop at the end.

Simon Peach
Director

Encls: Invoice No. 5794 and signed timesheets, P/O 450073785

DELPHI

Delphi Electronics and Safety

Page 1 of 3

Buyer:

DELPHI
DELCO ELECTRONICS OVERSEAS CORP
MOORGATE ROAD
KIRKBY
Liverpool
Merseyside
L33 7XL

Deliver to:

DELPHI D LIVERPOOL
Moorgate Road
LIVERPOOL
Merseyside
L33 7XL

4-PARALLEL COMPUTER STAFF LTD
3 CHURCH ST
TEWKESBURY GLOUCESTERSHI
GB
GL20 5PA

Invoice to:

Delphi Delco Electronics Systems
Administrative Service Center
PO Box 75, Delphi House
Windmill Road
LUTON
LU1 3YU
GREAT BRITAIN

Purchase Order

PO Number

450073785

Date Issued

28-Sep-2004

Version

02-Nov-2005 03:41:22

Delivery date: 14-OCT-2004

Vendor No: 1015718

DUNS No: 494273204

Payment Terms: ZMN2

Currency: GBP

Payment settled on 2nd, 2nd Month

Incoterms: EXW

Buyer Tax id: GB616003976

Seller Tax id:

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant Requester
00010	REF LE103732-HIRE OF TREVOR CASLELNO	1.000	U001 DELPHI D LIVERPOOL

HIRE OF CONTRACTOR TREVOR CASLELNO FOR A 12 MONTH PERIOD
TO COMMENCE 14.10.04 UPTO AND INCLUDING 31.12.05

WITH 1 MONTH TERMINATION CLAUSE
NO ADDITIONAL CHARGE IF KEPT PERM AFTER 12 MONTH PERIOD
RATE OF £33 PER HOUR WILL REMAIN FIXED FOR A 2 YEAR PERIOD

SITE, SAFETY & ENVIRONMENTAL AGREEMENT FOR CONTRACTORS REF LVP.1100.29A
Please ensure compliance with the above procedure. Details as per LVP FOR 1100.29A. If you require a further copy of this document, please
contact the buyer named on the Purchase Order.

ADDITIONAL FUNDS ADDED TO ORDER AND ORDER EXTENDED UPTO 31.12.2005 REF APO 1220! A SMITH 02.11.05

Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value
14-OCT-2004	1.000	77,560.50	1	PU	77,560.50

Purchasing Contact: McGunigle, Annette

Phone: 441515493206

Fax: 441515493422

AM MCGUNIGLE

02 NOV 2005

PURCHASING DEPT

Contact Address:

DELPHI ELECTRONICS & SAFETY
MOORGATE ROAD KIRKBY,
LIVERPOOL
L33 7XL

DELPHI

Delphi Electronics and Safety
Page 2 of 3

IN-PARALLEL COMPUTER STAFF LTD
3 CHURCH ST
TEWKESBURY GLOUCESTERSHI
GB
GL20 5PA

Purchase Order

PO Number

450073785

Version

02-Nov-2005 03:41:22

Date Issued

28-Sep-2004

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant Requester
	Description		GBP 77,560.50
	Net Line Item Value	1.000 U001 DELPHI D LIVERPOOL	

00020

REF LE103732-MISC. EXPENSES

Delivery Date	Scheduled Quantity	Price	Price Unit	UOM	Value
14-OCT-2004	1.000	2,000.00	1	PU	2,000.00
				GBP	2,000.00
	Net Line Item Value				

Total net value

GBP 79,560.50

Notes:

It is a condition of purchase that all advice notes/invoices show the correct ORDER NO. and our ITEM NO. quoted on this order. THIS MUST BE ADHERED TO.

HAZARDOUS MATERIALS Restricted, toxic, and hazardous materials - Suppliers are required to comply with the current governmental and safety constraints on restricted, toxic and hazardous materials: as well as environmental, electrical and electromagnetic considerations applicable to the country of manufacture and sale. This relates to both the saleable product and the manufacturing processes. Commencement of any work or service under this order shall constitute seller's acceptance of these responsibilities. If you do not accept these responsibilities, please contact the Delphi Buyer.

PLEASE NOTE:

Where a verbal/advanced order number has been previously advised, it is superseded by the nine digit order number displayed on the top of this order which is issued from our SAP Purchasing System.

CONFIRMATION ORDER where applicable.

Title to goods shall transfer from seller to buyer upon arrival at buyer's consuming plant.

IMPORTANT NOTICE TO SUPPLIERS:
PLEASE COMPLY STRICTLY WITH DELPHI'S ENVIRONMENTAL REQUIREMENTS AS STATED IN THE ENVIRONMENTAL REQUIREMENTS FOR CONTRACTORS / SUPPLIERS / VENDORS. A COPY OF THE ENVIRONMENTAL REQUIREMENTS IS AVAILABLE UPON WRITTEN REQUEST TO THE BUYER.

Delphi requires 100% on time delivery performance from suppliers. If you anticipate problems in delivering materials and/or completing services by the date specified on the Buyer's purchase order, the Delphi Buyer should be notified immediately.

Restricted, toxic, and hazardous materials - Suppliers are required to comply with current governmental and safety constraints on restricted, toxic and hazardous materials; as well as environmental, electrical and electromagnetic considerations applicable to the country of manufacture and sale. This relates to both the saleable product and the manufacturing processes. (Refer also to Terms and Conditions No. 8 "Ingredients Disclosure and Special Warnings Instructions"). Commencement of any work or service under this order shall constitute seller's acceptance of these responsibilities. If you do not accept these responsibilities,

Purchase Order

Date Issued
28-Sep-2004

Item No.	Material No/Item Identifier No	Total Order Quantity	Plant Requester
	Description		

Notes Continued:

please contact the appropriate Delphi's Buyer.

 Seller acknowledges and agrees that Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are incorporated in, and a part of, this contract and each purchase order, release, requisition, work order, shipping instruction, specification and other document issued by Buyer or accepted in writing by Buyer, whether expressed in written form or by electronic data interchange, relating to the goods and/or services to be provided by Seller pursuant to this contract (such documents are collectively referred to as this "Contract"). A copy of Buyer's General Terms and Conditions and Delphi Customer Specific Requirements are available upon written request to Buyer or via the internet at Delphi's website, delphi.com. Seller acknowledges and agrees that it has read and understands Buyer's General Terms and Conditions and Delphi Customer Specific Requirements. If Seller accepts this Contract in writing or commences any of the work or services which are the subject of this Contract, Seller will be deemed to have accepted this Contract and Buyer's General Terms and Conditions and Delphi Customer Specific Requirements in their entirety without modification. Any additions to, changes in, modifications of, or revisions of this Contract (including Buyer's General Terms and Conditions and Delphi Customer Specific Requirements) which Seller proposes will be deemed to be rejected by Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.

 Standard Phytosanitary Measure #15 in the treatment of wood packaging material. Please reference delphi.com for further details.

Buyer except to the extent that Buyer expressly agrees to accept any such proposals in writing.

 All wood packaging must be compliant with the International Standard Phytosanitary Measure #15 in the treatment of wood packaging material. Please reference the "Requirements for the treatment of wood packaging materials" section of the Supplier Community Portal found on www.delphi.com for further details.

 ***** and to pay to Buyer liquidated damages amounting to 1.00% of the contract value per day of late delivery date are the supplier's

Supplier agrees to make deliveries according to the agreed upon delivery date(s), and to pay to Buyer liquidated damages amounting to 1.00% of the contract price per week, for each week (or part thereof) of any delay. Additional charges incurred by the supplier to achieve agreed upon delivery date are the supplier's responsibility and will not be reimbursed by Delphi.

CONSULTANTS TIME SHEET

Consultants Name (please print)

TREVOR CASTELLINO

Week commencing Monday

12.09.05.In-Parallel Computer Staff Ltd,
3 Church Street,
Tewkesbury,
Glos GL20 5PATel: (01684) 291133
Fax: (01684) 291144

Email: inparallel@peachis.demon.co.uk

Doc 7759 Filed 04/06/07 Entered 04/19/07 16:13:27 Pg 5 of 5

	Arrival	Departure	Less Breaks	Total
Monday	07.00	16.30	0.30	9.0.
Tuesday	07.00	16.30	0.30	9.0
Wednesday	07.00	16.30	0.30	9.0.
Thursday	07.00	16.30	0.30	9.0.
Friday	07.00	11.00		4.0.
Saturday				
Sunday				
Consultants Signature	<u>TJ Castellino</u>		Total Hours Worked	37.0.

CLIENT DECLARATION

The above times stated are an accurate record of hours worked by the Consultant and you are hereby authorised to invoice my company at the agreed rate.

Signature TJ Castellino

Company

DELPHI E&SPosition New Programmes Manager

Date

23.09.05.

Note: White - In-Parallel Computer Staff Ltd. Blue - In-Parallel Computer Staff Ltd. Pink - Client Copy. Yellow - Contractor Copy

CONSULTANTS TIME SHEET

Consultants Name (please print)

TREVOR CASTELLINO

Week commencing Monday

19.09.05.In-Parallel Computer Staff
3 Church Street,
Tewkesbury,
Glos GL20 5PATel: (01684) 291133
Fax: (01684) 291144

Email: inparallel@peachis.demon

	Arrival	Departure	Less Breaks	Total
Monday	07.00	16.30	0.30	9.0
Tuesday	07.00	17.30.	0.30	10.0
Wednesday	07.00	16.30	0.30	9.0
Thursday	07.00	17.00	0.30	9.5
Friday	07.00	10.00		3.0
Saturday				
Sunday				
Consultants Signature	<u>TJ Castellino</u>		Total Hours Worked	37.0.

CLIENT DECLARATION

The above times stated are an accurate record of hours worked by the Consultant and you are hereby authorised to invoice my company at the agreed rate.

Signature TJ Castellino

Company

DELPHI E&SPosition New Programmes Manager

Date

23.09.05.

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